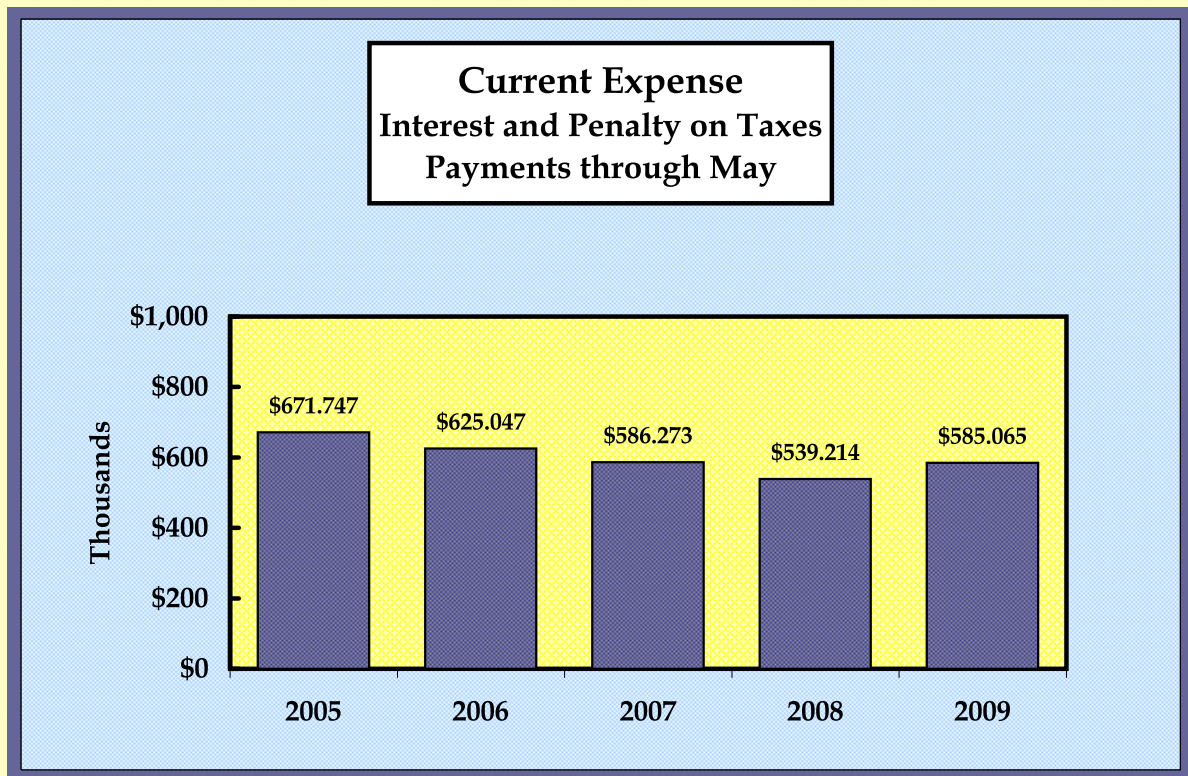


BENTON COUNTY, WASHINGTON

Monthly Financial Report



**For the Period Ended
May 31, 2009**

**Financial Report Prepared
by the Benton County Auditor's Office**

County Auditor: Bobbie Gagner

Chief Accountant: Van H. Pettey

BENTON COUNTY, WASHINGTON

Monthly Financial Report

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May 2009

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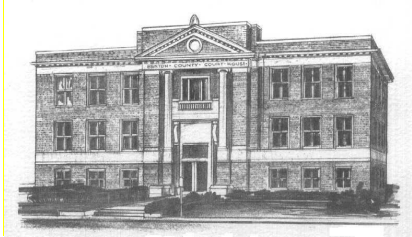
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BENTON COUNTY

BOBBIE GAGNER, AUDITOR

Brenda K. Chilton, Chief Deputy Auditor
Van H. Pettey, CPA, Chief Accountant
Patti McKelvy, Licensing/Recording Supervisor
Stuart Holmes, Election Supervisor

DATE: June 15, 2009

TO: Board of County Commissioners

FROM: Van H. Pettey, Chief Accountant

RE: Financial Report for the Month ended May 31, 2009.

The Benton County Auditor's Office has compiled the accompanying balance sheet and the related statements of income and expenditures.

A compilation is limited to presenting, in the form of financial statements, information that is the representation of management. Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they could influence a user's conclusions about the County's financial position. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The financial summary for the month ended May 31, 2009: revenues are at \$23,782,041 and expenditures are at \$23,058,012.

With respect to last year, revenues increased 3.5%, or \$804,417 to \$23,782,041 for 2009, compared to \$22,977,624 for 2008. Expenditures increased 4.5%, or \$984,590 to \$23,058,012 for 2009, compared to \$22,073,422 for 2008.

With respect to this year's budget expectations, with 41.7% of the year completed, revenues are at 44.7% of original budget plus supplements and, expenditures are at 43.0% of original budget plus supplements.

If you have any questions regarding any of the information provided, please give me a call.

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Balance Sheet

Period Ended May 31, 2009 (With Comparative Totals for Period Ended May 31, 2008)

	2009	2008	Increase (Decrease)	% Increase (Decrease)
ASSETS				
Cash	\$12,565,271	\$14,788,655	(\$2,223,383)	(15.0)%
Petty Cash	36,400	36,200	200	0.6%
Taxes Receivable	8,582,106	8,150,894	431,212	5.3%
Due from Other Governmental Units	668,807	659,876	8,931	1.4%
Total Assets	<u>\$21,852,584</u>	<u>\$23,635,625</u>	<u>(\$1,783,041)</u>	<u>(7.5)%</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accrued Wages Payable	\$2,625,082	\$2,454,518	\$170,564	6.9%
Deferred Revenue	8,582,106	8,150,894	431,212	5.3%
Total Liabilities	<u>11,207,188</u>	<u>10,605,412</u>	<u>601,775</u>	<u>5.7%</u>
FUND BALANCE				
Reserve for Petty Cash	36,400	36,200	200	0.6%
Unreserved Fund Balance	10,608,996	12,994,013	(2,385,016)	(18.4)%
Total Fund Balance	<u>10,645,396</u>	<u>13,030,213</u>	<u>(2,384,816)</u>	<u>(18.3)%</u>
Total Liabilities and Fund Balance	<u>\$21,852,584</u>	<u>\$23,635,625</u>	<u>(\$1,783,041)</u>	<u>(7.5)%</u>

BENTON COUNTY, WASHINGTON

Current Expense

Monthly Accruals and Receivables Aging

Period Ended May 31, 2009

	Current	30 Days	60 Days	Total
Outstanding Jail Contract Billings (1 & 2)	\$422,119	\$26,980	\$0	\$449,099
Outstanding City Work Release Billings (3)	6,222	0	0	6,222
Outstanding D.O.E. Contract Billings (4)	160,024	0	0	160,024
Outstanding Law Enforcement Billings (5)	23,580	0	0	23,580
Outstanding Work Crew Billings (6)	11,982	8,332	0	20,314
Outstanding District Court Billings (7)	9,568	0	0	9,568
Outstanding Superior Court Billings (8)	0	0	0	0
Total	\$633,495	\$35,312	\$0	\$668,807

NOTE: This table includes the following:

- 1) Jail contract billings associated with the cities of Kennewick, W. Richland, Prosser and Richland.
- 2) Jail contract billings associated with Federal Marshals, ICE and DOC.
- 3) Work Release and Indigent Monitoring for the cities of Kennewick, W. Richland, Prosser and Richland.
- 4) DOE Sheriff contract billings.
- 5) Law enforcement contracts with Benton City and Energy Northwest.
- 6) Sheriff Work Crew billings.
- 7) District Court billings to the cities of Kennewick, W. Richland, Prosser and Richland.
- 8) Franklin County Superior Court billing.

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Statement of Revenues, Expenditures and Changes in Fund Balance

Period Ended May 31, 2009 (With Comparative Totals for Period Ended May 31, 2008)

	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
REVENUES				
Taxes	\$12,986,012	\$12,803,524	\$182,488	1.4%
Licenses and Permits	22,735	14,763	7,971	54.0%
Intergovernmental Revenues	5,481,219	5,147,477	333,742	6.5%
Charges for Services	1,669,225	1,687,402	(18,177)	(1.1)%
Fines and Forfeitures	1,068,811	999,182	69,628	7.0%
Miscellaneous Revenues	433,678	941,455	(507,776)	(53.9)%
Total Revenues	21,661,680	21,593,804	67,876	0.3%
EXPENDITURES				
General Government Services	9,040,333	8,487,104	553,230	6.5%
Public Safety	9,966,434	9,329,055	637,379	6.8%
Physical Environment	617,165	553,313	63,852	11.5%
Economic Environment	264,731	250,690	14,041	5.6%
Mental and Physical Health	274,844	198,469	76,376	38.5%
Culture and Recreation	199,379	191,115	8,264	4.3%
Capital Outlay	430,148	568,969	(138,821)	(24.4)%
Total Expenditures	20,793,036	19,578,716	1,214,320	6.2%
Excess (Deficiency) of Revenues over Expenditures	868,644	2,015,088	(1,146,444)	(56.9)%
OTHER FINANCING SOURCES (USES)				
Disposition of Fixed Assets	(1,104)	41,328	(42,432)	(102.7)%
Transfers In	2,121,465	1,342,492	778,973	58.0%
Transfers Out	(2,264,976)	(2,494,706)	229,730	(9.2)%
Total Other Financing Sources (Uses)	(144,615)	(1,110,886)	966,271	(87.0)%
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	724,029	904,202	(180,173)	(19.9)%
Fund Balance, January 1	9,921,367	12,126,011	(2,204,644)	(18.2)%
Fund Balance, May 31	\$10,645,396	\$13,030,213	(\$2,384,817)	(18.3)%

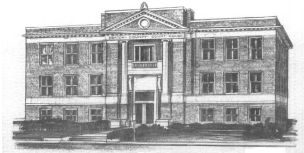
BENTON COUNTY, WASHINGTON

Current Expense

Comparative Schedule of Revenues

Period Ended May 31, 2009 (With Comparative Totals for Period Ended May 31, 2008)

	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
TAXES				
General Property Taxes	\$9,235,164	\$8,837,557	\$397,607	4.5%
Retail Sales and Use Taxes	3,044,067	2,977,620	66,447	2.2%
Excise Taxes	121,716	449,133	(327,418)	(72.9)%
Interest and Penalty on Taxes	585,065	539,214	45,851	8.5%
Total Taxes	12,986,012	12,803,524	182,488	1.4%
LICENSES AND PERMITS				
Business Licenses and Permits	0	0	0	na
Non-Business Licenses and Permits	22,735	14,763	7,971	54.0%
Total Licenses and Permits	22,735	14,763	7,971	54.0%
INTERGOVERNMENTAL REVENUES				
Federal Grants	0	(3,156)	3,156	(100.0)%
Federal Shared Revenues	86	6,773	(6,687)	(98.7)%
Federal Indirect Grants	201,113	280,713	(79,600)	(28.4)%
State Grants	193,499	284,946	(91,446)	(32.1)%
State Shared Revenues	0	0	0	na
State Entitlements	443,986	443,801	185	0.0%
Interlocal Grants	0	0	0	na
Intergovernmental Service Revenues	4,642,534	4,134,400	508,134	12.3%
Total Intergovernmental Revenues	5,481,219	5,147,477	333,742	6.5%
CHARGES FOR SERVICES				
General Government	1,021,208	1,000,295	20,913	2.1%
Security of Persons and Property	293,559	261,421	32,138	12.3%
Physical Environment	0	0	0	na
Economic Environment	12,055	8,505	3,550	41.7%
Interfund Charges	342,403	417,182	(74,779)	(17.9)%
Total Charges for Services	\$1,669,225	\$1,687,402	(\$18,177)	(1.1)%



	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
FINES AND FORFEITURES				
Felony/Misdemeanor Penalties	\$217,628	\$177,938	\$39,690	22.3%
Civil Penalties	6,456	4,440	2,016	45.4%
Non-Parking Infractions	371,592	386,495	(14,902)	(3.9)%
Civil Parking Infractions	2	0	2	na
Criminal Traffic Penalties	162,528	155,524	7,004	4.5%
Non-Traffic Penalties	67,785	69,995	(2,211)	(3.2)%
Criminal Costs	242,819	204,790	38,029	18.6%
Total Fines and Forfeitures	1,068,811	999,182	69,628	7.0%
MISCELLANEOUS REVENUES				
Interest Earnings	207,153	746,436	(539,283)	(72.2)%
Rents and Royalties	67,078	63,373	3,705	5.8%
Interfund/Interdepartmental	129,410	106,997	22,413	20.9%
Contributions & Donations	4,550	700	3,850	550.0%
Other Miscellaneous Revenues	25,487	23,949	1,539	6.4%
Total Miscellaneous Revenues	433,678	941,455	(507,776)	(53.9)%
SUB-TOTAL REV BEFORE OTHER	21,661,680	21,593,804	67,876	0.3%
OTHER FINANCING SOURCES				
Disposition of Fixed Assets	(1,104)	41,328	(42,432)	(102.7)%
Transfers In	2,121,465	1,342,492	778,973	58.0%
Total Other Financing Sources	2,120,361	1,383,820	736,541	53.2%
TOTAL REVENUES	\$23,782,041	\$22,977,624	\$804,417	3.5%

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Schedule of Expenditures

Period Ended May 31, 2009 (With Comparative Totals for Period Ended May 31, 2008)

	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
COUNTY COMMISSIONERS - 107				
Salaries & Wages	\$315,386	\$295,636	\$19,750	6.7%
Personnel Benefits	94,499	84,122	10,377	12.3%
Supplies	4,708	7,409	(2,700)	(36.4)%
Other Services and Charges	17,507	14,112	3,395	24.1%
Capital Outlay	0	17,472	(17,472)	(100.0)%
Intergovernmental Services	0	0	0	na
Interfund Charges	64,661	60,713	3,948	6.5%
Total County Commissioners	496,761	479,465	17,296	3.6%
SUPERIOR COURT - 123				
Salaries & Wages	701,164	670,348	30,816	4.6%
Personnel Benefits	161,505	146,465	15,039	10.3%
Supplies	5,274	7,296	(2,022)	(27.7)%
Other Services and Charges	139,059	100,156	38,904	38.8%
Intergovernmental Services	380	301	79	26.1%
Interfund Charges	170,429	191,445	(21,016)	(11.0)%
Total Superior Court	1,177,812	1,116,012	61,800	5.5%
COUNTY CLERK - 106				
Salaries & Wages	455,236	441,552	13,684	3.1%
Personnel Benefits	179,313	163,541	15,772	9.6%
Supplies	6,390	8,110	(1,720)	(21.2)%
Other Services and Charges	55,023	82,193	(27,170)	(33.1)%
Interfund Charges	135,125	151,282	(16,156)	(10.7)%
Total County Clerk	831,088	846,678	(15,590)	(1.8)%
DISTRICT COURT - 111				
Salaries & Wages	738,370	702,750	35,620	5.1%
Personnel Benefits	249,486	225,800	23,685	10.5%
Supplies	12,805	10,084	2,721	27.0%
Other Services and Charges	438,360	310,972	127,388	41.0%
Interfund Charges	199,991	191,275	8,716	4.6%
Total District Court	\$1,639,011	\$1,440,881	\$198,131	13.8%



	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
COUNTY AUDITOR - 102				
Salaries & Wages	\$347,922	\$324,441	\$23,480	7.2%
Personnel Benefits	128,100	114,003	14,097	12.4%
Supplies	3,230	3,705	(476)	(12.8)%
Other Services and Charges	17,364	18,608	(1,245)	(6.7)%
Interfund Charges	145,937	131,302	14,635	11.1%
Capital Outlay	10,000	0	10,000	na
Total County Auditor	652,552	592,060	60,492	10.2%
COUNTY TREASURER - 124				
Salaries & Wages	248,744	250,919	(2,175)	(0.9)%
Personnel Benefits	91,462	85,441	6,021	7.0%
Supplies	3,688	6,298	(2,610)	(41.4)%
Other Services and Charges	52,878	46,700	6,178	13.2%
Interfund Charges	111,548	123,004	(11,456)	(9.3)%
Capital Outlay	0	0	0	na
Total County Treasurer	508,320	512,362	(4,042)	(0.8)%
BOARD OF EQUALIZATION - 103				
Salaries & Wages	11,051	8,736	2,316	26.5%
Personnel Benefits	845	668	177	26.5%
Supplies	106	72	34	47.0%
Other Services and Charges	2,826	1,270	1,556	122.6%
Interfund Charges	2,219	2,089	130	6.2%
Total Board of Equalization	17,047	12,835	4,213	32.8%
COUNTY ASSESSOR - 101				
Salaries & Wages	487,313	490,129	(2,816)	(0.6)%
Personnel Benefits	179,883	164,768	15,115	9.2%
Supplies	4,629	8,753	(4,124)	(47.1)%
Other Services and Charges	11,595	9,554	2,041	21.4%
Interfund Charges	220,561	208,879	11,683	5.6%
Total County Assessor	\$903,981	\$882,083	\$21,898	2.5%

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Schedule of Expenditures (Continued)

Period Ended May 31, 2009 (With Comparative Totals for Period Ended May 31, 2008)

	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
COUNTY PROSECUTING ATTORNEY - 117				
Salaries & Wages	\$1,076,634	\$1,040,104	\$36,530	3.5%
Personnel Benefits	362,351	325,257	37,094	11.4%
Supplies	20,409	13,699	6,710	49.0%
Other Services and Charges	57,865	100,497	(42,632)	(42.4)%
Interfund Charges	155,809	166,287	(10,477)	(6.3)%
Total Prosecuting Attorney	1,673,069	1,645,843	27,225	1.7%
PERSONNEL DEPARTMENT - 127				
Salaries & Wages	66,459	63,303	3,156	5.0%
Personnel Benefits	22,386	20,058	2,328	11.6%
Supplies	1,120	2,655	(1,535)	(57.8)%
Other Services and Charges	5,873	8,046	(2,173)	(27.0)%
Interfund Charges	15,807	12,793	3,014	23.6%
Total Personnel Department	111,646	106,856	4,790	4.5%
L.E.O.F.F. - 114				
Personnel Benefits	63,719	76,705	(12,986)	(16.9)%
Other Services and Charges	20,021	30,294	(10,273)	(33.9)%
Total L.E.O.F.F.	83,740	106,999	(23,259)	(21.7)%
GIS DEPARTMENT - 131				
Salaries & Wages	67,570	63,265	4,305	6.8%
Personnel Benefits	24,306	21,708	2,599	12.0%
Supplies	908	679	230	33.9%
Other Services and Charges	1,456	4,245	(2,789)	(65.7)%
Interfund Charges	6,461	22,842	(16,381)	(71.7)%
Total GIS Department	100,702	112,738	(12,036)	(10.7)%
INDIGENT PUBLIC DEFENSE - 136				
Salaries & Wages	58,888	64,740	(5,852)	(9.0)%
Personnel Benefits	18,632	18,383	249	1.4%
Supplies	1,393	433	960	221.6%
Other Services and Charges	663,306	479,245	184,062	38.4%
Interfund Charges	7,695	4,369	3,326	76.1%
Capital Outlay	0	1,292	(1,292)	(100.0)%
Total Indigent Public Defense	\$749,914	\$568,461	\$181,453	31.9%



	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
NON-DEPARTMENTAL (510.00) - 115				
Personnel Benefits	\$53,169	\$32,296	\$20,873	64.6%
Other Services and Charges	49,502	48,121	1,380	2.9%
Intergovernmental Services	2,020	2,179	(159)	(7.3)%
Interfund Charges	0	0	0	na
Total Non-Departmental (510.00)	104,690	82,596	22,094	26.7%
TOTAL GENERAL GOVERNMENT	9,040,333	8,487,104	553,230	6.5%
CIVIL SERVICE - 105				
Salaries & Wages	9,863	9,559	303	3.2%
Personnel Benefits	3,803	3,446	357	10.3%
Supplies	701	87	615	709.9%
Other Services and Charges	694	2,321	(1,627)	(70.1)%
Interfund Charges	4,018	1,783	2,235	125.4%
Total Civil Service	19,079	17,196	1,883	11.0%
COUNTY SHERIFF-ADMINISTRATION - 118				
Salaries & Wages	209,996	214,814	(4,819)	(2.2)%
Personnel Benefits	62,084	62,054	30	0.0%
Supplies	3,072	4,598	(1,526)	(33.2)%
Other Services and Charges	9,780	7,535	2,245	29.8%
Intergovernmental Services	179	179	0	0.0%
Interfund Charges	82,739	68,093	14,646	21.5%
Total County Sheriff-Administration	367,850	357,274	10,576	3.0%
COUNTY SHERIFF-PATROL - 121				
Salaries & Wages	1,343,668	1,215,085	128,583	10.6%
Personnel Benefits	413,677	354,829	58,849	16.6%
Supplies	98,294	128,727	(30,433)	(23.6)%
Other Services and Charges	45,284	48,342	(3,057)	(6.3)%
Intergovernmental Services	48,460	43,595	4,865	11.2%
Interfund Charges	425,769	398,877	26,893	6.7%
Capital Outlay	420,148	515,343	(95,195)	(18.5)%
Total County Sheriff-Patrol	\$2,795,302	\$2,704,797	\$90,504	3.3%

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Schedule of Expenditures (Continued)

Period Ended May 31, 2009 (With Comparative Totals for Period Ended May 31, 2008)

	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
COUNTY SHERIFF-TRAFFIC CONTROL - 125				
Salaries & Wages	\$107,082	\$101,800	\$5,282	5.2%
Personnel Benefits	31,921	29,601	2,321	7.8%
Supplies	8,394	8,594	(200)	(2.3)%
Other Services and Charges	2	1,117	(1,115)	(99.8)%
Intergovernmental Services	0	0	0	na
Interfund Charges	25,928	20,358	5,570	27.4%
Capital Outlay	0	34,862	(34,862)	(100.0)%
Total County Sheriff-Traffic Control	173,326	196,331	(23,005)	(11.7)%
COUNTY SHERIFF-CUSTODY - 120				
Salaries & Wages	3,377,020	3,237,423	139,597	4.3%
Personnel Benefits	1,189,235	1,087,192	102,043	9.4%
Supplies	192,390	202,494	(10,104)	(5.0)%
Other Services and Charges	607,960	583,281	24,679	4.2%
Intergovernmental Services	79,358	75,951	3,408	4.5%
Interfund Charges	1,023,368	862,550	160,818	18.6%
Capital Outlay	0	0	0	na
Total County Sheriff-Custody	6,469,331	6,048,890	420,440	7.0%
COUNTY SHERIFF C & R - 119				
Salaries & Wages	119,077	112,179	6,899	6.1%
Personnel Benefits	46,138	43,756	2,382	5.4%
Supplies	2,544	2,349	195	8.3%
Other Services and Charges	4,746	2,647	2,099	79.3%
Intergovernmental Services	329,859	335,685	(5,825)	(1.7)%
Interfund Charges	31,379	23,690	7,689	32.5%
Total County Sheriff-C & R	533,744	520,305	13,439	2.6%
NON-DEPARTMENTAL (520.00)				
Intergovernmental Services	27,951	34,467	(6,516)	(18.9)%
Total Non-Departmental (520.00)	27,951	34,467	(6,516)	(18.9)%
TOTAL PUBLIC SAFETY	\$9,966,434	\$9,329,055	\$637,379	6.8%



	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
FACILITIES DEPARTMENT - 110				
Salaries & Wages	\$172,692	\$163,449	\$9,243	5.7%
Personnel Benefits	65,281	58,831	6,450	11.0%
Supplies	44,224	34,856	9,368	26.9%
Other Services and Charges	236,098	210,704	25,394	12.1%
Interfund Charges	75,272	68,675	6,597	9.6%
Capital Outlay	0	0	0	na
Total Facilities Department	593,567	536,514	57,052	10.6%
NON-DEPARTMENTAL (530.00)				
Intergovernmental Services	23,328	16,799	6,530	38.9%
Interfund Payments	270	0	270	na
Total Non-Departmental (530.00)	23,598	16,799	6,799	40.5%
TOTAL PHYSICAL ENVIRONMENT	617,165	553,313	63,852	11.5%
PLANNING DEPARTMENT - 116				
Salaries & Wages	153,143	150,252	2,891	1.9%
Personnel Benefits	54,578	47,396	7,182	15.2%
Supplies	810	2,402	(1,592)	(66.3)%
Other Services and Charges	7,468	8,396	(928)	(11.1)%
Interfund Charges	48,733	42,245	6,488	15.4%
Total Planning Department	264,731	250,690	14,041	5.6%
TOTAL ECONOMIC ENVIRONMENT	264,731	250,690	14,041	5.6%
COUNTY CORONER - 109				
Salaries & Wages	61,683	54,246	7,437	13.7%
Personnel Benefits	19,035	15,306	3,729	24.4%
Supplies	2,870	1,802	1,069	59.3%
Other Services and Charges	24,611	14,156	10,455	73.9%
Interfund Charges	26,540	20,589	5,951	28.9%
Capital Outlay	0	0	0	na
Total County Coroner	\$134,739	\$106,098	\$28,641	27.0%

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Schedule of Expenditures (Continued)

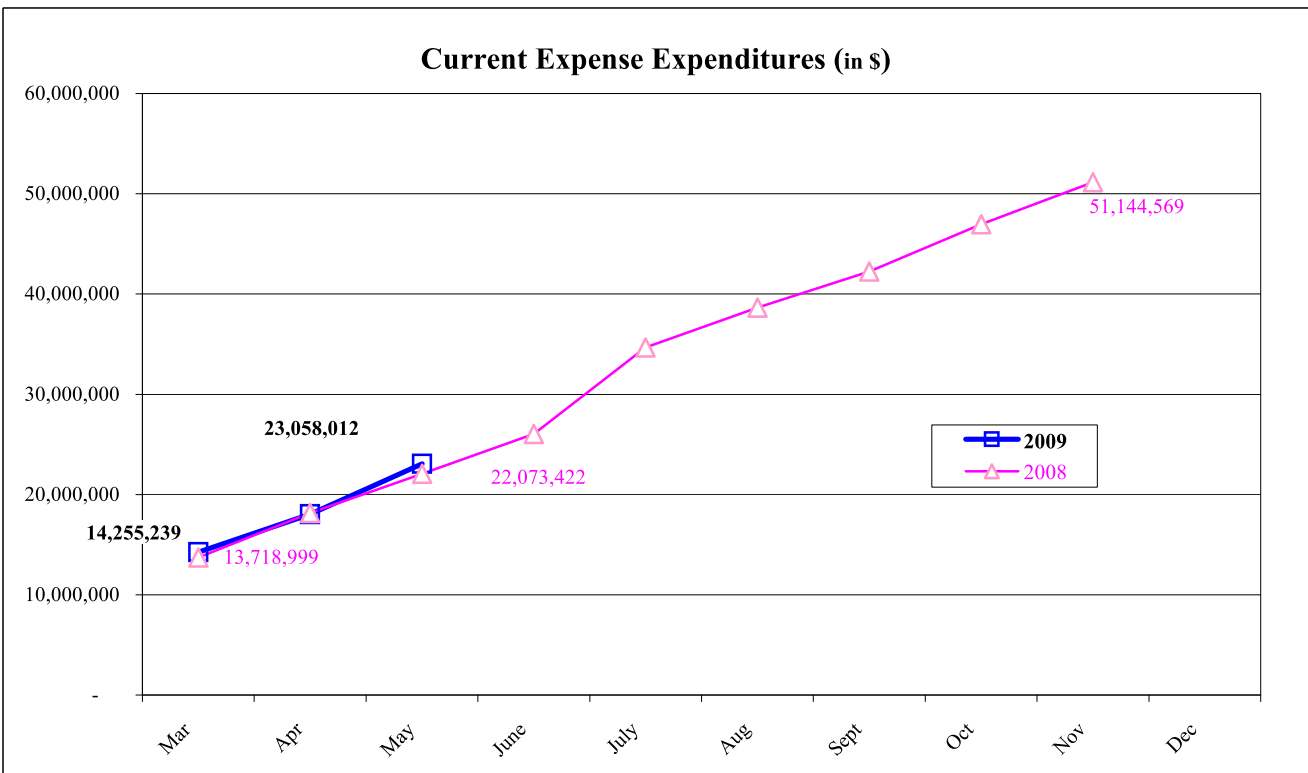
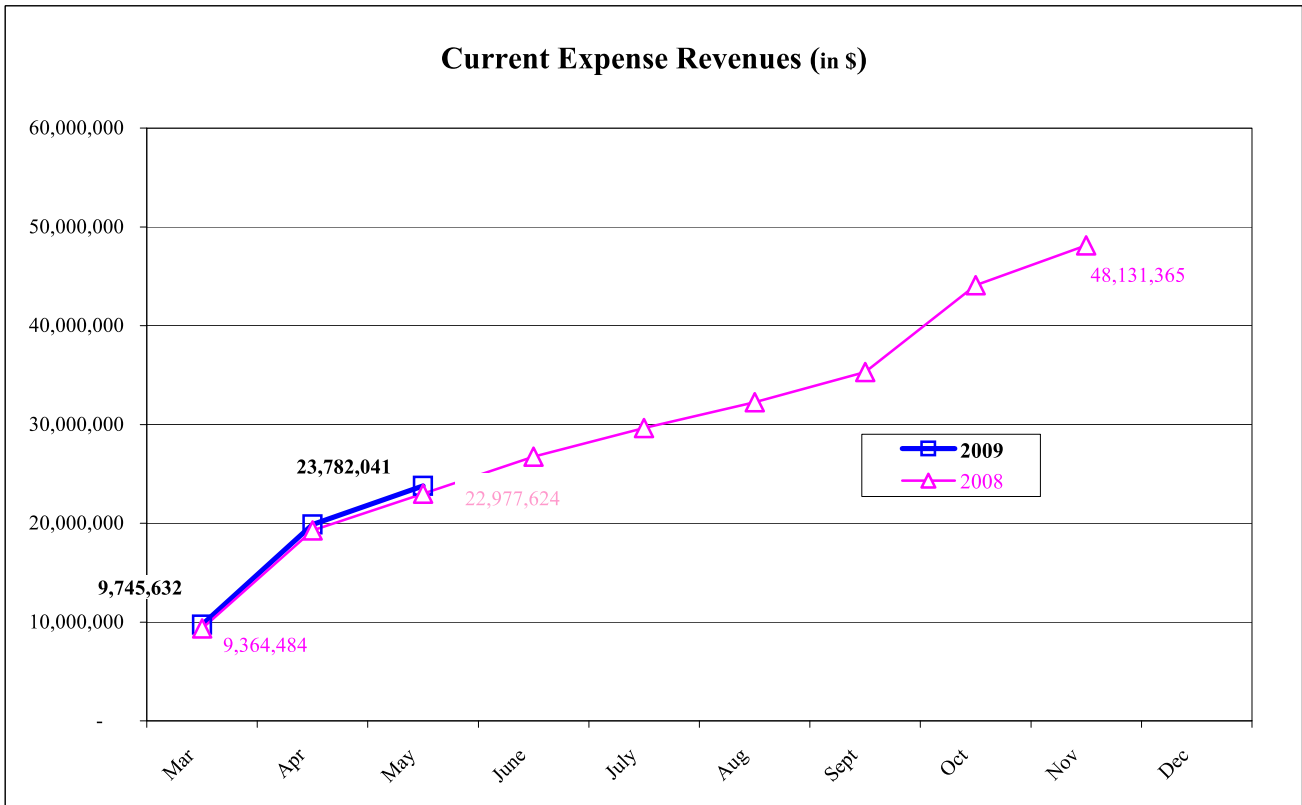
Period Ended May 31, 2009 (With Comparative Totals for Period Ended May 31, 2008)

	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
TB HOSPITAL (BF HEALTH) - 129				
Supplies	\$476	\$527	(\$51)	(9.7)%
Other Services and Charges	1,093	728	365	50.1%
Intergovernmental Services	15,625	11,719	3,906	33.3%
Total TB Hospital (BF Health)	17,194	12,974	4,220	32.5%
NON-DEPARTMENTAL (560.00)				
Intergovernmental Services	122,912	79,397	43,515	54.8%
Total Non-Departmental (560.00)	122,912	79,397	43,515	54.8%
TOTAL MENTAL & PHYSICAL HEALTH	274,844	198,469	76,376	38.5%
WSU EXTENSION - 108				
Salaries & Wages	33,413	30,264	3,149	10.4%
Personnel Benefits	8,681	7,540	1,141	15.1%
Supplies	4,769	5,795	(1,026)	(17.7)%
Other Services and Charges	34,444	33,933	512	1.5%
Interfund Charges	13,049	16,424	(3,375)	(20.5)%
Total WSU Extension	94,356	93,955	401	0.4%
PARKS DEPARTMENT - 126				
Salaries & Wages	52,602	50,307	2,295	4.6%
Personnel Benefits	18,801	16,930	1,871	11.1%
Supplies	7,035	8,466	(1,431)	(16.9)%
Other Services and Charges	13,386	6,682	6,704	100.3%
Interfund Charges	13,199	14,776	(1,577)	(10.7)%
Capital Outlay	0	0	0	na
Total Parks Department	105,024	97,161	7,863	8.1%
TOTAL CULTURE & RECREATION	\$199,379	\$191,115	\$8,264	4.3%



	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
SUB-TOTAL BEFORE OTHER	\$20,362,888	\$19,009,746	\$1,353,141	7.1%
CAPITAL OUTLAY				
General Government	10,000	18,764	(8,764)	(46.7)%
Public Safety	420,148	550,205	(130,057)	(23.6)%
Physical Environment	0	0	0	na
Economic Environment	0	0	0	na
Mental & Physical Health	0	0	0	na
Culture & Recreation	0	0	0	na
Total Capital Outlay	430,148	568,969	(138,821)	(24.4)%
TRANSFERS OUT				
Sustainable Development	0	43,321	(43,321)	(100.0)%
Park Development	0	0	0	na
Election Reserve	533,720	533,720	0	0.0%
Juvenile Center	1,554,934	1,769,838	(214,904)	(12.1)%
Jail Depreciation	116,004	115,700	304	0.3%
Capital Projects	0	0	0	na
Protective Inspection Fund	58,629	22,902	35,727	156.0%
Fairgrounds O & M	0	0	0	na
Alcohol Excise to H. Svcs	1,689	876	813	na
Justice Center Bond Fund	0	0	0	na
Domestic Violence Assessment Fund	0	8,349	(8,349)	(100.0)%
Total Transfers Out	2,264,976	2,494,706	(229,730)	(9.2)%
TOTAL EXPENDITURES	\$23,058,012	\$22,073,422	\$984,590	4.5%

COMPARATIVE 2009 vs. 2008



BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Revenues - Budget to Actual

Period Ended May 31, 2009 (Time Elapsed: 41.7%)



	2009 Budget	2009 Actual	Percentage Received
TAXES			
General Property Taxes	\$17,508,685	\$9,235,164	52.7%
Retail Sales and Use Taxes	7,425,000	3,044,067	41.0%
Excise Taxes	403,906	121,716	30.1%
Interest and Penalty on Taxes	1,200,300	585,065	48.7%
Total Taxes	26,537,891	12,986,012	48.9%
LICENSES AND PERMITS			
Non-Business Licenses and Permits	39,500	22,735	57.6%
Total Licenses and Permits	39,500	22,735	57.6%
INTERGOVERNMENTAL REVENUES			
Federal Direct Grants	90,000	0	0.0%
Federal Entitlements, Impacts	63,500	86	0.1%
Federal Indirect Grants	812,936	201,113	24.7%
State Grants	701,601	193,499	27.6%
State Shared Revenues	1,064,068	0	0.0%
State Entitlements	978,695	443,986	45.4%
Intergovernmental Service Revenues	12,006,253	4,642,534	38.7%
Total Intergovernmental Revenues	15,717,053	5,481,219	34.9%
CHARGES FOR SERVICES			
General Government	2,467,803	1,021,208	41.4%
Security of Persons and Property	729,693	293,559	40.2%
Physical Environment	0	0	na
Economic Environment	26,800	12,055	45.0%
Interfund Charges	638,678	342,403	53.6%
Total Charges for Services	\$3,862,974	\$1,669,225	43.2%

BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Revenues - Budget to Actual (Continued)

Period Ended May 31, 2009 (Time Elapsed: 41.7%)

	2009 Budget	2009 Actual	Percentage Received
FINES AND FORFEITURES			
Felony/Misdemeanor Penalties	\$389,350	\$217,628	55.9%
Civil Penalties	15,150	6,456	42.6%
Civil Infraction Penalties	965,000	371,592	38.5%
Civil Parking Infractions	0	2	na
Criminal Traffic Penalties	407,000	162,528	39.9%
Non-Traffic Penalties	189,200	67,785	35.8%
Criminal Costs	487,350	242,819	49.8%
Total Fines and Forfeitures	2,453,050	1,068,811	43.6%
MISCELLANEOUS REVENUES			
Interest Earnings	2,072,000	207,153	10.0%
Rents and Royalties	194,006	67,078	34.6%
Interfund/Interdepartmental	129,410	129,410	100.0%
Contributions & Donations	5,700	4,550	79.8%
Other Miscellaneous Revenues	51,737	25,487	49.3%
Total Miscellaneous Revenues	2,452,853	433,678	17.7%
SUB-TOTAL REV BEFORE OTHER	51,063,321	21,661,680	42.4%
OTHER FINANCING SOURCES			
Disposition of Fixed Assets	1,250	(1,104)	-88.3%
Transfers In	2,121,465	2,121,465	100.0%
Total Other Financing Sources	2,122,715	2,120,361	99.9%
TOTAL REVENUES	\$53,186,036	\$23,782,041	44.7%

BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Expenditures - Budget to Actual

Period Ended May 31, 2009 (Time Elapsed: 41.7%)



	2009 Budget	2009 Actual	Percentage Used
COUNTY COMMISSIONERS - 107			
Salaries & Wages	\$755,035	\$315,386	41.8%
Personnel Benefits	224,920	94,499	42.0%
Supplies	11,719	4,708	40.2%
Other Services and Charges	46,328	17,507	37.8%
Capital Outlay	0	0	na
Intergovernmental Services	0	0	na
Interfund Charges	134,450	64,661	48.1%
Total County Commissioners	1,172,452	496,761	42.4%
SUPERIOR COURT - 123			
Salaries & Wages	1,727,380	701,164	40.6%
Personnel Benefits	404,143	161,505	40.0%
Supplies	28,100	5,274	18.8%
Other Services and Charges	328,410	139,059	42.3%
Intergovernmental Services	9,759	380	3.9%
Interfund Charges	297,743	170,429	57.2%
Total Superior Court	2,795,535	1,177,812	42.1%
COUNTY CLERK - 106			
Salaries & Wages	1,117,900	455,236	40.7%
Personnel Benefits	434,412	179,313	41.3%
Supplies	21,346	6,390	29.9%
Other Services and Charges	259,800	55,023	21.2%
Interfund Charges	233,610	135,125	57.8%
Total County Clerk	2,067,068	831,088	40.2%
DISTRICT COURT - 111			
Salaries & Wages	1,837,892	738,370	40.2%
Personnel Benefits	604,196	249,486	41.3%
Supplies	80,753	12,805	15.9%
Other Services and Charges	1,191,249	438,360	36.8%
Interfund Charges	249,221	199,991	80.2%
Total District Court	\$3,963,311	\$1,639,011	41.4%

BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Expenditures - Budget to Actual (Continued)

Period Ended May 31, 2009 (Time Elapsed: 41.7%)

	2009 Budget	2009 Actual	Percentage Used
COUNTY AUDITOR - 102			
Salaries & Wages	\$794,800	\$347,922	43.8%
Personnel Benefits	292,108	128,100	43.9%
Supplies	9,008	3,230	35.9%
Other Services and Charges	45,316	17,364	38.3%
Capital Outlay	10,000	10,000	100.0%
Interfund Charges	254,442	145,937	57.4%
Total County Auditor	1,405,674	652,552	46.4%
COUNTY TREASURER - 124			
Salaries & Wages	636,192	248,744	39.1%
Personnel Benefits	234,507	91,462	39.0%
Supplies	13,815	3,688	26.7%
Other Services and Charges	94,027	52,878	56.2%
Interfund Charges	205,733	111,548	54.2%
Total County Treasurer	1,184,274	508,320	42.9%
BOARD OF EQUALIZATION - 103			
Salaries & Wages	26,674	11,051	41.4%
Personnel Benefits	2,041	845	41.4%
Supplies	200	106	52.8%
Other Services and Charges	5,155	2,826	54.8%
Interfund Charges	3,906	2,219	56.8%
Total Board of Equalization	37,976	17,047	44.9%
COUNTY ASSESSOR - 101			
Salaries & Wages	1,214,678	487,313	40.1%
Personnel Benefits	437,992	179,883	41.1%
Supplies	19,507	4,629	23.7%
Other Services and Charges	40,788	11,595	28.4%
Interfund Charges	343,094	220,561	64.3%
Total County Assessor	\$2,056,059	\$903,981	44.0%



	2009 Budget	2009 Actual	Percentage Used
COUNTY PROSECUTING ATTORNEY - 117			
Salaries & Wages	\$2,759,485	\$1,076,634	39.0%
Personnel Benefits	907,583	362,351	39.9%
Supplies	39,966	20,409	51.1%
Other Services and Charges	193,017	57,865	30.0%
Interfund Charges	229,529	155,809	67.9%
Total Prosecuting Attorney	4,129,580	1,673,069	40.5%
PERSONNEL DEPARTMENT - 127			
Salaries & Wages	160,326	66,459	41.5%
Personnel Benefits	53,693	22,386	41.7%
Supplies	5,500	1,120	20.4%
Other Services and Charges	26,886	5,873	21.8%
Interfund Charges	27,231	15,807	58.0%
Total Personnel Department	273,636	111,646	40.8%
L.E.O.F.F. - 114			
Personnel Benefits	192,775	63,719	33.1%
Other Services and Charges	52,150	20,021	38.4%
Total L.E.O.F.F.	244,925	83,740	34.2%
GIS DEPARTMENT - 131			
Salaries & Wages	163,571	67,570	41.3%
Personnel Benefits	58,880	24,306	41.3%
Supplies	2,100	908	43.3%
Other Services and Charges	9,703	1,456	15.0%
Interfund Charges	71,902	6,461	9.0%
Total GIS Department	306,156	100,702	32.9%
INDIGENT PUBLIC DEFENSE - 136			
Salaries & Wages	162,431	58,888	36.3%
Personnel Benefits	48,841	18,632	38.1%
Supplies	3,837	1,393	36.3%
Other Services and Charges	1,216,994	663,306	54.5%
Interfund Charges	11,522	7,695	66.8%
Capital outlay	0	0	na
Total Indigent Public Defense	\$1,443,625	\$749,914	51.9%

BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Expenditures - Budget to Actual (Continued)

Period Ended May 31, 2009 (Time Elapsed: 41.7%)

	2009 Budget	2009 Actual	Percentage Used
NON-DEPARTMENTAL (510.00) - 115			
Personnel Benefits	\$75,400	\$53,169	70.5%
Other Services and Charges	413,820	49,502	12.0%
Intergovernmental Services	1,500	2,020	134.6%
Interfund Charges	0	0	na
Total Non-Departmental (510.00)	490,720	104,690	21.3%
TOTAL GENERAL GOVERNMENT	21,560,991	9,040,333	41.9%
CIVIL SERVICE - 105			
Salaries & Wages	24,170	9,863	40.8%
Personnel Benefits	9,159	3,803	41.5%
Supplies	3,000	701	23.4%
Other Services and Charges	35,555	694	2.0%
Interfund Charges	8,029	4,018	50.0%
Total Civil Service	79,913	19,079	23.9%
COUNTY SHERIFF-ADMINISTRATION - 118			
Salaries & Wages	547,470	209,996	38.4%
Personnel Benefits	171,214	62,084	36.3%
Supplies	15,435	3,072	19.9%
Other Services and Charges	30,310	9,780	32.3%
Intergovernmental Services	724	179	24.7%
Interfund Charges	132,713	82,739	62.3%
Total County Sheriff-Administration	897,866	367,850	41.0%
COUNTY SHERIFF-PATROL - 121			
Salaries & Wages	3,366,752	1,343,668	39.9%
Personnel Benefits	1,012,749	413,677	40.8%
Supplies	221,545	98,294	44.4%
Other Services and Charges	160,583	45,284	28.2%
Intergovernmental Services	56,416	48,460	85.9%
Interfund Charges	584,126	425,769	72.9%
Capital Outlay	538,782	420,148	78.0%
Total County Sheriff-Patrol	\$5,940,953	\$2,795,302	47.1%



	2009 Budget	2009 Actual	Percentage Used
COUNTY SHERIFF-TRAFFIC CONTROL - 125			
Salaries & Wages	\$274,891	\$107,082	39.0%
Personnel Benefits	84,495	31,921	37.8%
Supplies	22,747	8,394	36.9%
Other Services and Charges	8,115	2	0.0%
Intergovernmental Services	576	0	0.0%
Interfund Charges	26,507	25,928	97.8%
Capital Outlay	43,389	0	0.0%
Total County Sheriff-Traffic Control	460,720	173,326	37.6%
COUNTY SHERIFF-CUSTODY - 120			
Salaries & Wages	8,421,124	3,377,020	40.1%
Personnel Benefits	3,032,714	1,189,235	39.2%
Supplies	559,217	192,390	34.4%
Other Services and Charges	1,752,308	607,960	34.7%
Intergovernmental Services	180,072	79,358	44.1%
Interfund Charges	1,366,611	1,023,368	74.9%
Capital Outlay	0	0	na
Total County Sheriff-Custody	15,312,046	6,469,331	42.2%
COUNTY SHERIFF-C & R - 119			
Salaries & Wages	301,275	119,077	39.5%
Personnel Benefits	119,191	46,138	38.7%
Supplies	6,906	2,544	36.8%
Other Services and Charges	20,213	4,746	23.5%
Intergovernmental Services	731,676	329,859	45.1%
Interfund Charges	63,656	31,379	49.3%
Total County Sheriff-C & R	1,242,917	533,744	42.9%
NON-DEPARTMENTAL (520.00) - 115			
Intergovernmental Services	38,287	27,951	73.0%
Total Non-Departmental (520.00)	38,287	27,951	73.0%
TOTAL PUBLIC SAFETY	\$23,390,531	\$9,966,434	42.6%

BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Expenditures - Budget to Actual (Continued)

Period Ended May 31, 2009 (Time Elapsed: 41.7%)

	2009 Budget	2009 Actual	Percentage Used
FACILITIES DEPARTMENT - 110			
Salaries & Wages	\$416,905	\$172,692	41.4%
Personnel Benefits	157,080	65,281	41.6%
Supplies	87,570	44,224	50.5%
Other Services and Charges	593,675	236,098	39.8%
Interfund Charges	93,410	75,272	80.6%
Capital Outlay	0	0	na
Total Facilities Department	1,348,640	593,567	44.0%
NON-DEPARTMENTAL (530.00) - 115			
Intergovernmental Services	41,657	23,328	56.0%
Interfund Payments	0	270	na
Total Non-Departmental (530.00)	41,657	23,598	56.6%
TOTAL PHYSICAL ENVIRONMENT	1,390,297	617,165	44.4%
PLANNING DEPARTMENT - 116			
Salaries & Wages	409,158	153,143	37.4%
Personnel Benefits	139,924	54,578	39.0%
Supplies	5,835	810	13.9%
Other Services and Charges	40,305	7,468	18.5%
Interfund Charges	81,396	48,733	59.9%
Total Planning Department	676,618	264,731	39.1%
TOTAL ECONOMIC ENVIRONMENT	\$676,618	\$264,731	39.1%



	2009 Budget	2009 Actual	Percentage Used
COUNTY CORONER - 109			
Salaries & Wages	\$153,129	\$61,683	40.3%
Personnel Benefits	46,386	19,035	41.0%
Supplies	6,604	2,870	43.5%
Other Services and Charges	93,335	24,611	26.4%
Interfund Charges	31,566	26,540	84.1%
Capital Outlay	0	0	na
Total County Coroner	331,020	134,739	40.7%
TB HOSPITAL (BF HEALTH) - 129			
Supplies	13,750	476	3.5%
Other Services and Charges	11,250	1,093	9.7%
Intergovernmental Services	46,875	15,625	33.3%
Total TB Hospital (BF Health)	71,875	17,194	23.9%
NON-DEPARTMENTAL (560.00)			
Intergovernmental Services	368,735	122,912	33.3%
Total Non-Departmental (560.00)	368,735	122,912	33.3%
TOTAL MENTAL & PHYSICAL HEALTH	771,630	274,844	35.6%
WSU EXTENSION - 108			
Salaries & Wages	77,680	33,413	43.0%
Personnel Benefits	32,637	8,681	26.6%
Supplies	10,375	4,769	46.0%
Other Services and Charges	104,815	34,444	32.9%
Interfund Charges	40,822	13,049	32.0%
Total WSU Extension	\$266,329	\$94,356	35.4%

BENTON COUNTY, WASHINGTON

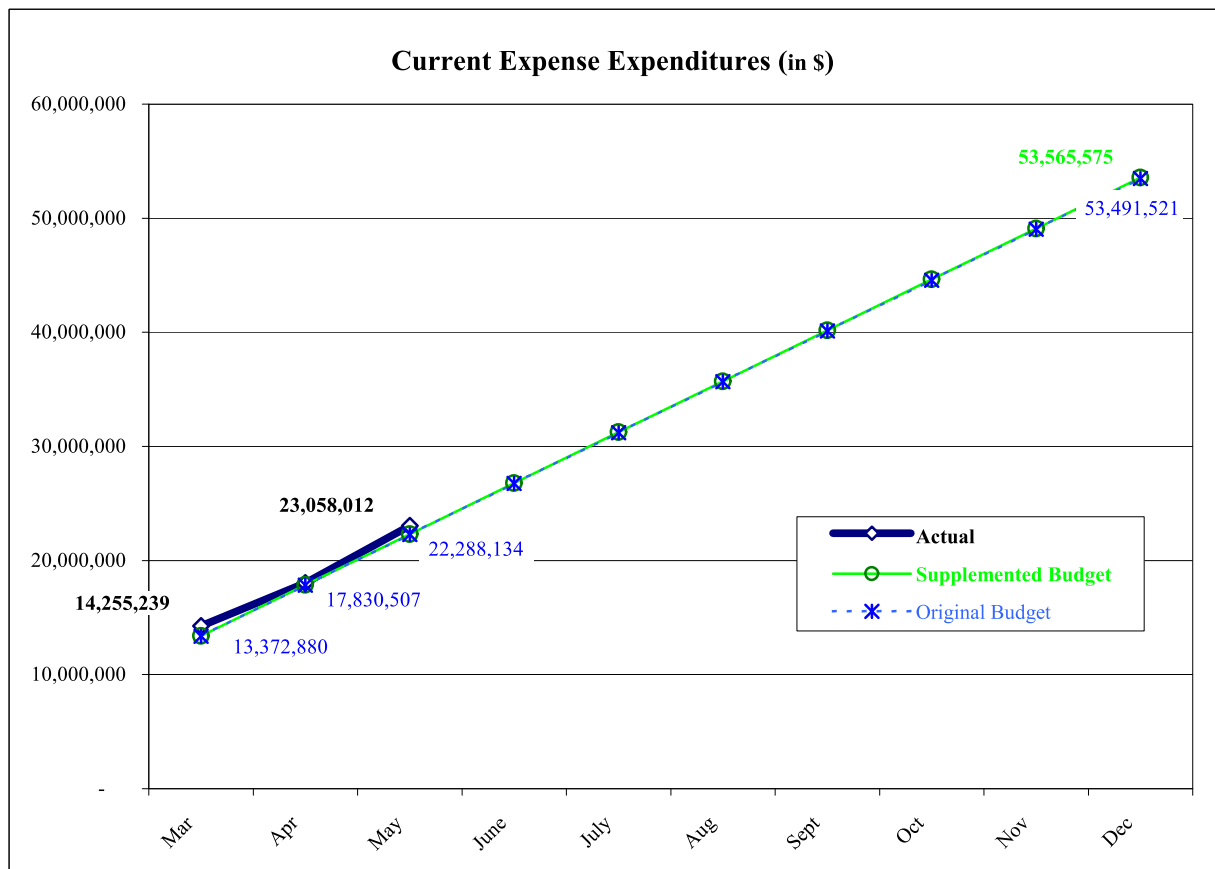
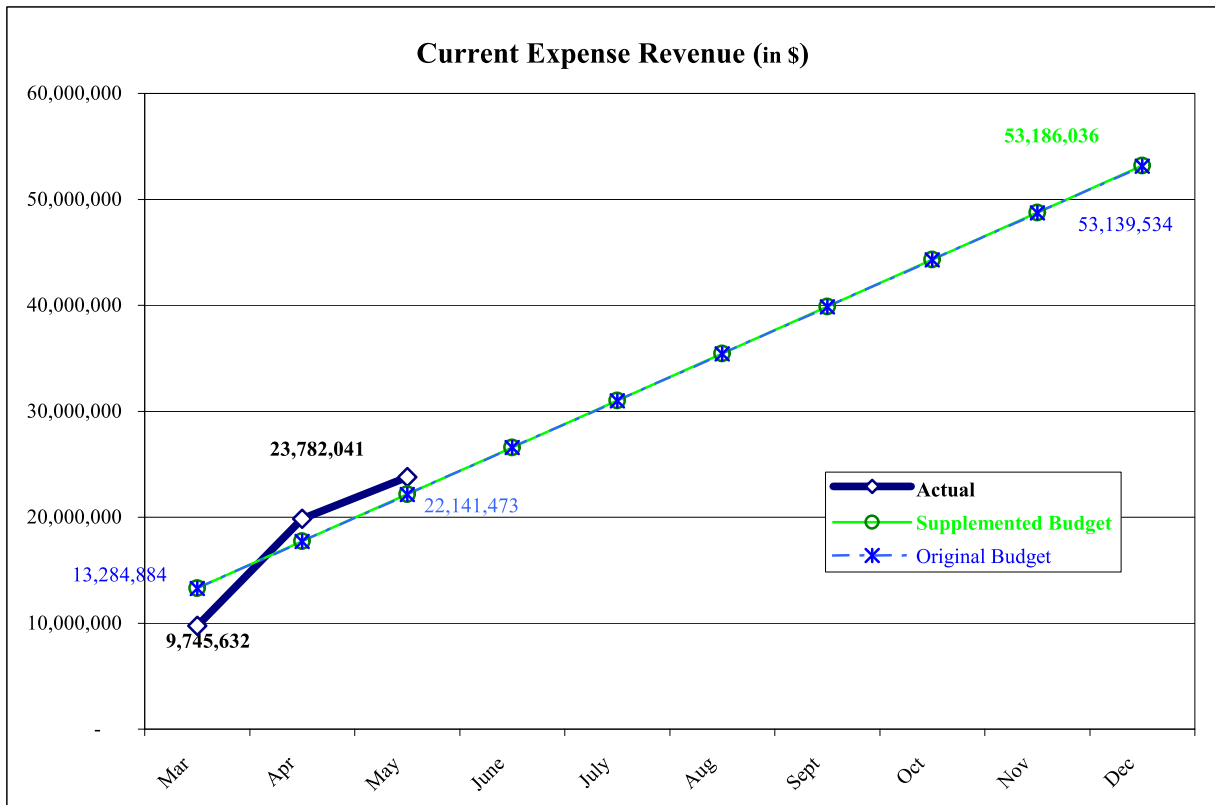
Current Expense

Schedule of Expenditures - Budget to Actual (Continued)

Period Ended May 31, 2009 (Time Elapsed: 41.7%)

	2009 Budget	2009 Actual	Percentage Used
PARKS DEPARTMENT - 126			
Salaries & Wages	\$131,440	\$52,602	40.0%
Personnel Benefits	44,669	18,801	42.1%
Supplies	25,394	7,035	27.7%
Other Services and Charges	24,252	13,386	55.2%
Interfund Charges	13,499	13,199	97.8%
Capital Outlay	0	0	na
Total Parks Department	239,254	105,024	43.9%
TOTAL CULTURE & RECREATION	505,583	199,379	39.4%
SUB-TOTAL BEFORE OTHER	48,295,650	20,362,888	42.2%
CAPITAL OUTLAY			
General Government	10,000	10,000	100.0%
Public Safety	582,171	420,148	72.2%
Physical Environment	0	0	na
Culture & Recreation	0	0	na
Total Capital Outlay	592,171	430,148	72.6%
TRANSFERS OUT			
Sustainable Development	0	0	na
Election Reserve	533,720	533,720	100.0%
Juvenile Center	3,965,401	1,554,934	39.2%
Jail Depreciation	116,004	116,004	100.0%
Capital Acquisition	0	0	na
Protective Inspection Fund	58,629	58,629	100.0%
Fairgrounds O & M	0	0	na
Alcohol Excise to H. Svcs	4,000	1,689	42.2%
Domestic Violence Assessment	0	0	na
Total Transfers Out	4,677,754	2,264,976	48.4%
TOTAL EXPENDITURES	\$53,565,575	\$23,058,012	43.0%

2009 ACTUAL vs. BUDGET



BENTON COUNTY, WASHINGTON

County Funds

Summary of Budget Supplements and Budget Impact

For the Period Ended May 31, 2009



Fund Number	Fund Name	Estimated Beginning Fund Balance plus Revenues	Changes to Estimated Revenues	Original Budget Appropriations	Changes to Original Budget Appropriations	Original Estimated Ending Fund Balance	Net Change to Ending Fund Balance
0000-101	Current Expense Totals	\$60,039,534	<u>\$46,502</u>	\$53,491,521	<u>\$74,054</u>	\$6,548,013	(\$27,552)

BENTON COUNTY, WASHINGTON

Current Expense 0000-101

Listing of Budget Supplements

For the Period Ended May 31, 2009

				Estimated Revenues			
Resolution Number	Department Number	Department Name	Supplemental Amount	Budget Code	Source	Amount	Impact to Fund Balance
09-074	117	Prosecuting Attorney	\$74,054	288.00	Fund Balance	\$0	\$27,552
				338.15.0003	City W. Richland	46,502	
		Totals	<u>\$74,054</u>			<u>\$46,502</u>	<u>\$27,552</u>

BENTON COUNTY, WASHINGTON
Special Revenue Funds
Listing of Budget Supplements
For the Period Ended May 31, 2009



			Estimated Revenues		Impact to Fund Balance
Resolution Number	Supplemental Amount	Budget Code	Source	Amount	

No Special Revenue fund supplements have been authorized to date for the 2009 budget

BENTON COUNTY, WASHINGTON

Internal Service Funds

Listing of Budget Supplements

For the Period Ended May 31, 2009



			Estimated Revenues		
Resolution Number	Supplemental Amount	Budget Code	Source	Amount	Impact to Fund Balance
Central Services 0502-101					

No Internal Service supplements have been authorized to date for the 2009 budget



Schedule of Cash & Investment Activity

BENTON COUNTY, WASHINGTON

General and Special Revenue Funds

Schedule of Cash & Investment Activity

Period Ended May, 2009

Fund Number	Description	Fund Beginning Balance	Receipts	Transfers In
0000.101	Current Expense	\$11,491,566	\$24,987,959	\$11,892
0101.101	County Road	360,755	8,194,693	4,820,000
0103.101	Flood Control	841	1,149	0
0104.101	Veterans' Assistance	52,089	79,055	0
0106.101	Auditor's O & M	423,803	33,045	0
0108.101	Human Services	4,195,787	6,930,463	0
0109.101	Treasurer's Investment Pool	0	50	0
0110.102	Park Development	55,571	6,432	100,000
0111.101	Election Reserve	758,503	811,613	0
0112.101	Treasurer's O & M	18,443	48,346	0
0114.101	Path & Trails Reserve	3,514	5,846	0
0115.101	Benton-Franklin Juvenile Center	1,062,910	3,632,274	0
0116.101	Inmate Benevolence	315,312	308,440	0
0117.101	Juvenile Kitchen	17,382	12,000	0
0120.101	Crime Victim Compensation	145,628	128,344	0
0123.101	Fairgrounds Improvements	299,717	100,000	0
0124.101	Fairgrounds Operating Budget	588,874	86,217	0
0126.101	Sheriff's Investigative	205,143	3,750	0
0127.101	Canine and Boat Patrol	97,135	69,029	0
0129.101	REET Technology	125,494	9,200	0
0130.101	1/4 Percent Real Estate Excise Tax	1,029,888	118,198	0
0131.101	Probation Assessment	489,409	233,620	0
0132.101	Central Svcs Computer Replace	1,224,135	0	0
0133.101	1/10% Criminal Justice	5,824,492	1,197,562	0
0134.101	Noxious Weed Control	141,931	142,945	0
0135.101	Sustainable Development	566,188	39,970	0
0136.101	Courthouse Facilitator	79,043	25,597	0
0138.101	Family Services	18,511	11,910	0
0140.101	Family Services - Superior Court	34,926	5,106	0
0142.101	Jail Depreciation Reserve	25,195	164,542	20,000
0143.101	Distressed Area Capital	111,752	0	0
0144.101	Rural County Capital	5,324,024	1,087,123	0
0146.101	Clerk's Collection	595,706	252,350	0
0149.101	Protective Inspection Svcs	62,105	283,887	0
0150.101	Pest Board	75,471	52,287	0
0151.101	Work Crew Replacement	133,009	14,429	0
0152.101	State Housing	305,313	76,205	0
0153.101	VIT Impact	1,935,312	367,183	0
0154.101	Homeless Housing & Assistance	342,054	227,555	0
0155.101	Solid Waste Collection	361,886	146,459	0
0156.101	Trial Court Improvement	138,601	5,596	0
0157.101	Historical Document Preservation	143,636	16,562	0
0158.101	Domestic Violence Assessment	12,322	2,732	0
Total - General & Special Revenue Funds		\$39,193,376	\$49,919,722	\$4,951,892



Disbursements	Transfers Out	Fund Cash Balance	Fund Current Investment	
(\$23,926,145)	\$0	\$12,565,271	\$0	Current Expense
(6,989,926)	(6,075,000)	310,522	4,192,500	County Road
0	0	1,991	52,500	Flood Control
(65,135)	0	66,009	0	Veterans' Assistance
(56,907)	0	399,941	0	Auditor's O & M
(7,214,673)	0	3,911,576	0	Human Services
0	0	50	0	Treasurer's Investment Pool
(28,958)	0	133,045	300,000	Park Development
(285,752)	0	1,284,365	0	Election Reserve
(38,573)	(12,111)	16,104	340,799	Treasurer's O & M
(61)	(6,000)	3,298	7,600	Path & Trails Reserve
(3,409,051)	(16,430)	1,269,702	0	Benton-Franklin Juvenile Center
(355,140)	0	268,613	0	Inmate Benevolence
(5,136)	0	24,246	0	Juvenile Kitchen
(108,148)	0	165,824	0	Crime Victim Compensation
(38,282)	0	361,435	0	Fairgrounds Improvements
(178,810)	0	496,282	0	Fairgrounds Operating Budget
(12,664)	0	196,229	0	Sheriff's Investigative
(48,941)	0	117,223	0	Canine and Boat Patrol
(34,872)	0	99,821	0	REET Technology
(42,000)	0	1,106,086	0	1/4 Percent Real Estate Excise Tax
(256,556)	0	466,473	0	Probation Assessment
(37,967)	0	1,186,168	0	Central Svcs Computer Replace
(2,678,363)	0	4,343,692	0	1/10% Criminal Justice
(135,654)	0	149,221	0	Noxious Weed Control
(51,575)	0	554,583	0	Sustainable Development
(28,583)	0	76,057	0	Courthouse Facilitator
(8,815)	0	21,607	0	Family Services
(20,000)	0	20,032	0	Family Services - Superior Court
(63,772)	(100,000)	45,965	977,000	Jail Depreciation Reserve
0	0	111,752	0	Distressed Area Capital
(2,045,998)	0	4,365,149	0	Rural County Capital
(207,436)	0	640,620	0	Clerk's Collection
(299,878)	0	46,114	0	Protective Inspection Svcs
(38,249)	0	89,509	0	Pest Board
(26,842)	0	120,596	0	Work Crew Replacement
0	0	381,518	1,100,000	State Housing
(601,465)	0	1,701,030	0	VIT Impact
(152,368)	0	417,241	100,000	Homeless Housing & Assistance
(127,248)	0	381,097	0	Solid Waste Collection
(97,521)	0	46,677	0	Trial Court Improvement
(34,687)	0	125,511	0	Historical Document Preservation
(35)	0	15,019	0	Domestic Violence Assessment
(\$49,752,187)	(\$6,209,541)	\$38,103,261	\$7,070,399	

BENTON COUNTY, WASHINGTON
County Funds
Schedule of Cash & Investment Activity
Period Ended May, 2009

Fund Number	Description	Fund Beginning Balance	Receipts	Transfers In
0270.201	CRID 11 & 12 Debt Service	\$197	\$56,646	\$2,255
0271.201	CRID # 15 Debt Service	950	4,601	0
0272.201	CRID # 16 Debt Service	7	1	30
0298.201	Health Bldg Bond	230,835	152,917	0
0299.101	Justice Center Bond	4,562,584	2,959,361	0
0303.401	Detox Center Construction	2,581	86	14,500
0305.101	Capital Projects	14,288,192	579,574	0
0501.101	Equipment Rental and Revolving	7,393	1,004,284	2,412,000
0502.101	Central Services	401,887	1,246,005	0
0503.101	Workers' Compensation	580,870	887,807	0
0504.101	Insurance Management	672,822	1,200,563	0
0505.101	Accumulated Leave	374,598	538,527	0
Total - Other County Funds		\$21,122,917	\$8,630,372	\$2,428,785

Fund Number	Description	Beginning cash Balance	Transfers In	Disbursements
6310.101	Claims Clearing Fund	\$2,921,076	\$70,382,222	(\$70,280,279)
6311.101	Payroll Clearing fund	11,749	2,630,463	(2,628,319)
Total - County Clearing Funds		\$2,932,825	\$73,012,686	(\$72,908,598)

		All Funds Beginning Balance	Total Fund Cash Balance Plus Clearing Funds = Net Cash Available
Grand Total		\$63,249,119	\$65,088,860



Disbursements	Transfers Out	Fund Cash Balance	Fund Current Investment	
(\$56,803)	\$0	\$2,295	\$9,486	CRID 11 & 12 Debt Service
(165)	(4,170)	1,217	7,066	CRID # 15 Debt Service
(37)		2	921	CRID # 16 Debt Service
0	0	383,752	0	Health Bldg Bond
0	0	7,521,945	0	Justice Center Bond
0	(14,500)	2,667	14,500	Detox Center Construction
(2,636,805)	0	12,230,961	0	Capital Projects
(753,346)	(2,475,000)	195,331	4,099,100	Equipment Rental and Revolving
(1,182,644)	0	465,248	0	Central Services
(527,074)	0	941,602	900,000	Workers' Compensation
(454,594)	0	1,418,791	34,000	Insurance Management
(128,251)	0	784,874	0	Accumulated Leave
(\$5,739,718)	(\$2,493,670)	\$23,948,686	\$5,065,074	

Net Cash Available
\$3,023,019
13,894
<u>\$3,036,913</u>

All Funds Current Investment
<u>\$12,135,472</u>